

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 13778
[Redacted],	)	DECISION
	)	
Petitioners.	)	
_____	)	

[Redacted] (petitioners) protest the Notice of Deficiency Determination issued by the auditors for the Idaho State Tax Commission (Commission) dated April 15, 1999 asserting additional income tax and interest in the total amounts of \$3,756, \$2,668, and \$3,069 for 1994, 1995, and 1996, respectively.

During the years in question, Mr. [Redacted] operated a trucking company. The auditor asked the petitioners to supply documentation and workpapers to support the amounts reported on the petitioners' income tax returns.

The petitioners supplied a substantial volume of copies of documents to support deductions claimed on their income tax returns. They provided no workpapers to tie such documentation to the numbers reflected on their returns.

The auditor reviewed the information provided and prepared a report reflected in the Notice of Deficiency Determination referred to above. After this, the petitioners supplied additional documentation. The report has been modified to reflect this additional information.

After reflecting these changes, the Commission finds that the petitioners have a remaining liability that is less than that reflected on the Notice of Deficiency Determination. The petitioners have been provided with a copy of the computations of this remaining liability. The petitioners have raised no specific objections to these adjustments.

WHEREFORE, the Notice of Deficiency Determination dated April 15, 1999 is hereby MODIFIED and, as so modified, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that petitioners pay the following tax, penalty, and interest (calculated to September 15, 2002):

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
1994	\$1,345	\$799	\$2,144
1995	1,933	979	2,912
1996	1,848	783	<u>2,631</u>
		TOTAL DUE	<u>\$7,687</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioners' right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

### **CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]Receipt No. [Redacted]  
[Redacted]  
[REDACTED]  
\_\_\_\_\_

\_\_\_\_\_  
ADMINISTRATIVE ASSISTANT 1